

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	211.0	237.0	240.0
On Roll Special Ed Full-Time	37.0	42.0	42.0
On Roll Subtotal	248.0	279.0	282.0
Sent to Other Districts Regular	24.0	21.0	25.0
Sent to Other Districts Special Ed	14.0	16.0	13.0
In State Facilities	2.0	4.0	4.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,886,530	7,393,659	7,541,532
Other Local Governmental Units - Unrestricted	10-12XX	0	500	0
Unrestricted Miscellaneous Revenues	10-1XXX	65,863	4,000	9,000
Interest Earned On Maintenance Reserve	10-1XXX	0	100	100
Interest Earned On Capital Reserve Funds	10-1XXX	500	100	100
Subtotal - Revenues From Local Sources		6,952,893	7,398,359	7,550,732
Revenues from State Sources:				
School Choice Aid	10-3116	186,998	186,998	201,600
Categorical Transportation Aid	10-3121	52,476	52,476	52,476
Categorical Special Education Aid	10-3132	166,971	166,971	177,729
Categorical Security Aid	10-3177	38,034	38,034	49,788
Adjustment Aid	10-3178	249,420	249,420	220,785
Parcc Readiness Aid	10-3181	2,480	2,480	0
Per Pupil Growth Aid	10-3182	2,480	2,480	0
Professional Learning Community Aid	10-3183	2,790	2,790	0
Subtotal - Revenues From State Sources		701,649	701,649	702,378
Budgeted Fund Balance - Operating Budget	10-303	0	945,805	904,377
Withdrawal From Cap Res-For Local Share	10-307	0	375,000	735,390
Adjustment For Prior Year Encumbrances		0	1,006	0
Actual Revenues (Over)/Under Expenditures		-393,743	0	0
Total Operating Budget		7,260,799	9,421,819	9,892,877
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	13,950	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Preschool Education Aid	20-3218	145,901	131,951	758,880
Total Revenues From State Sources		145,901	145,901	758,880
Revenues from Federal Sources:				
Title I	20-4411-4416	83,364	85,919	73,031
Title II	20-4451-4455	22,885	14,127	12,008
Title III	20-4491-4494	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	84,162	82,064	69,754
Total Revenues From Federal Sources		190,411	192,110	163,293
Total Grants And Entitlements		336,312	338,011	922,173
Total Revenues/Sources		7,597,111	9,759,830	10,815,050
Total Revenues/Sources Net of Transfers		7,597,111	9,759,830	10,815,050

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,926,640	2,293,100	2,168,871
Special Education - Instruction	11-2XX-100-XXX	471,179	446,800	442,808
Basic Skills/Remedial - Instruction	11-230-100-XXX	98,926	77,050	29,558
Bilingual Education - Instruction	11-240-100-XXX	0	7,200	32,663
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	107,798	65,500	120,500
School-Sponsored Athletics - Instruction	11-402-100-XXX	29,417	52,050	52,050
Community Services Programs/Operations	11-800-330-XXX	0	1,800	1,800
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	811,953	1,525,202	1,534,481
Undist. Expenditures - Health Services	11-000-213-XXX	82,275	83,000	91,381
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	0	37,715	94,121
Undist. Expenditures - Guidance	11-000-218-XXX	59,725	78,778	81,793
Undist. Expenditures - Child Study Teams	11-000-219-XXX	305,337	347,400	529,439
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	214,446	285,148	262,958
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	180,791	207,800	218,150
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	161,076	173,250	161,468
Undist. Expend. - Central Services	11-000-251-XXX	112,848	120,270	129,059
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	619,584	843,173	881,244
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	219,052	218,950	248,350
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,329,771	1,521,175	1,699,419
Undistributed Expenditures-Food Services	11-000-310-930	36,000	25,000	25,000
Total Undistributed Expenditures		4,132,858	5,466,861	5,956,863
Interest Earned On Maintenance Reserve	10-606	0	100	100
Total General Current Expense		6,766,818	8,410,461	8,805,213
Capital Expenditures:				
Equipment	12-XXX-XXX-730	162,548	250,000	120,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Facilities Acquisition And Const. Serv.	12-000-400-XXX	11,258	761,258	746,648
Increase In Capital Reserve	10-604	319,675	0	220,916
Interest Deposit To Capital Reserve	10-604	500	100	100
Total Capital Outlay		493,981	1,011,358	1,087,664
General Fund Grand Total		7,260,799	9,421,819	9,892,877
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	145,901	145,901	469,061
Support Services	20-218-200-XXX	0	0	153,229
Fac Acquisition And Constr. Services	20-218-400-XXX	0	0	136,590
Total Preschool Education Aid	20-218-XXX-XXX	145,901	145,901	758,880
Total State Projects	20-XXX-XXX-XXX	145,901	145,901	758,880
Federal Projects:				
Title I	20-XXX-XXX-XXX	83,364	85,919	73,031
Title II	20-XXX-XXX-XXX	22,885	14,127	12,008
Title III	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	84,162	82,064	69,754
Total Federal Projects	20-XXX-XXX-XXX	190,411	192,110	163,293
Total Special Revenue Funds		336,312	338,011	922,173
Total Expenditures/Appropriations		7,597,111	9,759,830	10,815,050
Total Expenditures Net of Transfers		7,597,111	9,759,830	10,815,050

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	250,000	250,000	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	175,000	910,190	860,290	345,916
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	350,000	350,000	350,100	350,200
Restricted for General Operating Budget	Legal Reserve	1,810,866	1,850,182	904,377	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,613	\$23,080	\$26,922	\$24,416	\$27,108
Total Classroom Instruction	\$12,947	\$13,876	\$15,919	\$14,352	\$15,134
Classroom-Salaries and Benefits	\$12,004	\$12,955	\$14,398	\$12,978	\$13,464
Classroom-General Supplies and Textbooks	\$814	\$762	\$1,268	\$1,146	\$1,293
Classroom-Purchased Services	\$129	\$160	\$252	\$228	\$377
Total Support Services	\$3,837	\$4,234	\$5,272	\$4,755	\$6,182
Support Services-Salaries and Benefits	\$3,326	\$3,428	\$3,993	\$3,599	\$5,124
Total Administrative Costs	\$1,156	\$1,351	\$1,356	\$1,357	\$1,356
Administration Salaries and Benefits	\$835	\$1,018	\$1,036	\$1,068	\$1,101
Total Operations and Maintenance of Plant	\$2,742	\$2,787	\$3,730	\$3,370	\$3,579
Operations and Maintenance-Salaries and Benefits	\$1,249	\$1,314	\$1,353	\$1,219	\$1,534
Board Contribution to Food Services	\$248	\$141	\$99	\$90	\$89
Total Extracurricular Costs	\$683	\$691	\$538	\$486	\$761
Total Equipment Costs	\$465	\$638	\$992	\$896	\$910
Legal Costs	\$104	\$115	\$67	\$56	\$60
Employee Benefits as a percentage of salaries*	32.64%	37.11%	40.26%	39.98%	42.09%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2017-18 revised appropriations and the 2018-19 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Wildwood School District - Speech Services	0
Others	Lower Township Elementary School District - Security Supervision	0
Transportation Services, including Fuel	Pupil Transportation - Cape May County Special Services School District	0
Purchasing	Middlesex Regional Educational Services Commission	0
Municipal/Public Works	Trash Removal - Borough of Wildwood Crest	0

ID=Wildwood Crest Bor

Category	Amount
(A) General Fund School Levy	7,541,532
(D) Total School Levy	7,541,532
(B) Estimated Net Taxable Valuation (as of 10/01/17)	2,294,314,735
(H) Estimated Equalized Valuation (as of 10/01/17)	2,191,752,767
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.3287
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.3287
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.3441
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.3441

Name=David Del Conte

Category	Measure
Job Title	Superintendent
Job Title II	0
Base Annual Salary Amount	\$116,121
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	01/01/15
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$2,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$28,398
Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=David Del Conte

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Donna Groom

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	0
Base Annual Salary Amount	\$108,121
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$1,020
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$27,475
Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Donna Groon

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=James Parker

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	0
Base Annual Salary Amount	\$80,340
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$23,484
Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=James Parker

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Larry Lhulier

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	0
Base Annual Salary Amount	\$98,900
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$1,020
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$26,411
Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Larry Lhulier

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported